

May 18, 2005

**OFFICE OF THE HEARING EXAMINER
KING COUNTY, WASHINGTON**

400 Yesler Avenue, Room 404
Seattle, Washington 98104
Telephone (206) 296-4660
Facsimile (206) 296-1654

REPORT AND RECOMMENDATION TO THE METROPOLITAN KING COUNTY COUNCIL

SUBJECT: Department of Natural Resources & Parks, Water & Land Resources Division file no.
E04CT026
Proposed Ordinance No. **2004-0119**

Open Space Taxation (Current Use Assessment) for Timber Land
Application of
Burr C. Reeve
7210 SE 24th St.
Mercer Island, WA 98040

Location of Property: 199xx – 280th Ave. SE
Maple Valley, Washington 98038

SUMMARY OF RECOMMENDATIONS:

Department's Preliminary:	Approve 8.13 acres
Department's Final:	Approve 8.13 acres
Examiner:	Approve 8.13 acres

PRELIMINARY REPORT:

The Department of Natural Resources & Parks, Water and Land Resources Division Report on item no. E04CT026 was received by the Examiner on April 27, 2005.

PUBLIC HEARING:

After reviewing the Department of Natural Resources & Parks, Water and Land Resources Division, report and examining available information on file with the application, the Examiner conducted a public hearing on the subject as follows:

The hearing on item no. E04CT026 was opened by the Examiner at 9:40 a.m. on May 4, 2005, in the Hearing Examiner's conference room, 400 Yesler Way, Room 404, Seattle, Washington, and closed at 9:46 a.m.

Participants at the public hearing and the exhibits offered and entered are listed in the attached minutes. A verbatim recording of the hearing is available in the office of the King County Hearing Examiner.

FINDINGS, CONCLUSIONS & RECOMMENDATION: Having reviewed the record in this matter, the Examiner now makes and enters the following:

FINDINGS:

1. General Information:

Owner:	Burr C. Reeve 7210 SE 24th St. Mercer Island, WA 98040
Location:	199xx – 280th Ave. SE Maple Valley, WA 98038
Request:	Timberland
Zoning:	RA5
Parcel	#062207-9049
Total acreage:	8.13 acres
Requested timberland:	8.13 acres
Recommended timberland:	8.13 acres
STR:	NW-06-22-07

2. Except as modified herein, the facts set forth in the King County Department of Natural Resources & Parks, Water and Land Resources Division, Preliminary Report to the King County Hearing Examiner for the May 4, 2005, public hearing are found to be correct and are incorporated herein by this reference. Copies of the department report will be attached to the copies of this Report submitted to the King County Council.

CONCLUSIONS:

The property proposed for current use valuation meets the requirements of KCC 20.36.110, and the subject application for current use taxation as timber land should be approved.

RECOMMENDATION:

APPROVE the subject request for current use taxation, “timber land” classification, for 8.13 acres, subject to the following conditions:

1. Submittal of a forest stewardship or timber management plan by no later than June 30, 2005.
2. Approval of said plan by King County by no later than August 1, 2005.

and also subject to the Applicant’s compliance with the approved forest stewardship or timber management plan and the State of Washington, Department of Revenue, Open Space Taxation Agreement Form REV 64 0022(7-23-02).

RECOMMENDED this 18th day of May, 2005.

Peter T. Donahue, Deputy
King County Hearing Examiner

TRANSMITTED this 18th day of May, 2005, to the following parties and interested persons:

Burr C. Reeve
7210 SE 24th St.
Mercer Island, WA 98040

Susan Monroe, Department of Assessments
Ted Sullivan, Dept. of Natural Resources & Parks
Marilyn Cope, KCC – Committee Staff
Charlie Sundberg, Bus. Relations & Economic Devel.

**NOTICE OF RIGHT TO APPEAL
AND ADDITIONAL ACTION REQUIRED**

In order to appeal the decision of the Examiner, written notice of appeal must be filed with the Clerk of the King County Council with a fee of \$250.00 (check payable to King County Office of Finance) ***on or before June 1, 2005***. If a notice of appeal is filed, the original and six (6) copies of a written appeal statement specifying the basis for the appeal and argument in support of the appeal must be filed with the Clerk of the King County Council ***on or before June 8, 2005***. Appeal statements may refer only to facts contained in the hearing record; new facts may not be presented on appeal.

Filing requires actual delivery to the Office of the Clerk of the Council, Room 1025, King County Courthouse, 516 3rd Avenue, Seattle, Washington 98104, prior to the close of business (4:30 p.m.) on the date due. Prior mailing is not sufficient if actual receipt by the Clerk does not occur within the applicable time period. The Examiner does not have authority to extend the time period unless the Office of the Clerk is not open on the specified closing date, in which event delivery prior to the close of business on the next business day is sufficient to meet the filing requirement.

If a written notice of appeal and filing fee are not filed within fourteen (14) calendar days of the date of this report, or if a written appeal statement and argument are not filed within twenty-one (21) calendar days of the date of this report, the decision of the hearing examiner contained herein shall be the final decision of King County without the need for further action by the Council.

Action of the Council is final. The action of the Council on a recommendation of the Examiner shall be final and conclusive unless within twenty-one (21) days from the date of the action an aggrieved party or person applies for a writ of certiorari from the Superior Court in and for the County of King, State of Washington, for the purpose of review of the action taken.

MINUTES OF THE MAY 5, 2005, PUBLIC HEARING ON DEPARTMENT OF NATURAL
RESOURCES & PARKS FILE NO. E04CT026:

Peter T. Donahue was the Hearing Examiner in this matter. Participating in the hearing and representing the Department was Ted Sullivan and Milton Reeve. There were no other participants in this hearing. The following exhibits were offered and entered into the hearing record:

- Exhibit No. 1 *Not Submitted*
- Exhibit No. 2 *Not Submitted*
- Exhibit No. 3 *Not Submitted*
- Exhibit No. 4 Timber staff report
- Exhibit No. 5 Affidavit of Publication
- Exhibit No. 6 Notice of Hearing from the Hearing Examiner's Office
- Exhibit No. 7 Notice of Hearing from the PBRS program
- Exhibit No. 8 Legal notice and introductory ordinance to the County Council
- Exhibit No. 9 Application—signed and notarized
- Exhibit No. 10 Letter to Applicant re: received application and approval schedule
- Exhibit No. 11 Assessor map
- Exhibit No. 12 King County Assessor's database printout
- Exhibit No. 13 Arcview/orthophoto map
- Exhibit No. 14 Forest Stewardship plan
- Exhibit No. 15 Legal description of area to be enrolled

PTD:gao
E04CT026 RPT
Attachment

This document is provided for information only. DO NOT complete and return. A completed copy will be furnished to the Applicant(s) by the Office of the Hearing Examiner after an application has been approved by the Metropolitan King County Council.

OPEN SPACE TAXATION AGREEMENT

Chapter 84.34 RCW

(To be used for "Open Space", "Timber Land" Classification or "Reclassification" Only)

Owner(s)
Granting Authority
Legal Description

Assessor's Property Tax Parcel or Account Number:

Department of Natural Resources & Parks File Number:

This agreement between _____ hereinafter called the "Owner", and
_____ hereinafter called the "Granting Authority".

Whereas the owner of the above described real property having made application for classification of that property under the provisions of Chapter 84.34 RCW.

And whereas, both the owner and granting authority agree to limit the use of said property, recognizing that such land has substantial public value as open space and that the preservation of such land constitutes an important physical, social, esthetic, and economic asset to the public, and both parties agree that the classification of the property during the life of this agreement shall be for:

Timber Land

Now, therefore, the parties, in consideration of the mutual covenants and conditions set forth herein, do agree as follows:

1. During the term of this agreement, the land shall be used only in accordance with the preservation of its classified use.
2. No structures shall be erected upon such land except those directly related to, and compatible with, the classified use of the land.
3. This agreement shall be effective commencing on the date the legislative body receives the signed agreement from the property owner and shall remain in effect until the property is withdrawn or removed from classification.
4. This agreement shall apply to the parcels of land described herein and shall be binding upon the heirs, successors and assignees of the parties hereto.
5. The landowner may withdraw from this agreement if, after a period of eight years, he or she files a request to **withdraw** classification with the assessor. Two years from the date of that request the assessor shall withdraw classification from the land, and the applicable taxes and interest shall be imposed as provided in RCW 84.34.070 and 84.34.108.
6. After the effective date of this agreement, any change in use of the land, except through compliance with items (5), (7), or (9), shall be considered a **breach** of this agreement, and shall be subject to removal of classification and liable for applicable taxes, penalties, and interest as provided in RCW 84.34.080 and RCW 84.34.108.
7. A breach of agreement shall not have occurred and the additional tax shall not be imposed if removal of classification resulted solely from:
 - a) Transfer to a governmental entity in exchange for other land located within the State of Washington.
 - b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power in anticipation of the exercise of such power and having manifested its intent in writing or by other official action.
 - c) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the land owner changing the use of such property.
 - d) Official action by an agency of the State of Washington or by the county or city where the land is located disallowing the present use of such land.

- e) Transfer of land to a church when such land would qualify for exemption pursuant to RCW 84.36.020.
 - f) Acquisition of property interests by State agencies or agencies or organizations qualified under RCW 84.34.210 and 64.04.130 (See RCW 84.34.108(6)(f)).
 - g) Removal of land classified as farm and agricultural land under RCW 84.34.020(2)(e).
 - h) Removal of land from classification after enactment of a statutory exemption that qualifies the land for exemption and receipt of notice from the owner to remove the land from classification.
 - i) The creation, sale, or transfer of forestry riparian easements under RCW 76.13.120.
 - j) The creation, sale, or transfer of a fee interest or a conservation easement for the riparian open space program under RCW 76.09.040.
 - k) The sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as forest land under chapter 84.33 RCW, or under chapter 84.34 RCW continuously since 1993.
 - l) The sale or transfer of land after the death of the owner of at least a fifty percent interest in the land if the land has been assessed and valued as forest land under chapter 84.33 RCW, or under chapter 84.34 RCW continuously since 1993 and the sale or transfer takes place within two years after July 22, 2001, and the death of the owner occurred after January 1, 1991.
 - m) The date of death shown on the death certificate is the date used.
8. The county assessor may require an owner to submit data relevant to continuing the eligibility of any parcel of land described in this agreement.
9. The owner may apply for reclassification as provided in Chapter 84.34 RCW.
- This agreement shall be subject to the following conditions: _____
- _____
- _____

It is declared that this agreement specifies the classification and conditions as provided for in Chapter 84.34 RCW and the conditions imposed by this Granting Authority. This agreement to tax according to the use of the property is not a contract and can be annulled or canceled at any time by the Legislature (RCW 84.34.070).

Granting Authority:

Dated _____

City or County

Title

As owner(s) of the herein-described land I/we indicated by my/our signature(s) that I am/we are aware of the potential tax liability and hereby accept the classification and conditions of this agreement (must be signed by all owners).

Print Name

Owner(s)

Date signed agreement received by Legislative Authority _____

To inquire about the availability of this notice in an alternative format for the visually impaired or in a language other than English, please call (360)753-3217. Teletype (TTY) users may call (800)451-7985.

REV 64 0022-2 (7/23/02)

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